

Sylvia Sammons  
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February 16, 2010

The Honorable Samuel J. Steiner  
U.S. Courthouse  
700 Stewart Street  
Room 8206  
Seattle, WA 98101-1271

Re: Polar Star Corporation Involuntary Bankruptcy  
Cause No. 10-11125

Dear Judge Steiner:

In submitting the attached Declaration of Sylvia Sammons in Support of Motion to Withdraw, I was not able to elaborate on the reasons for my withdrawal due to the attorney client privilege. If you have further questions about my reasons, I propose to speak with you in camera.

Sincerely,

Sylvia Sammons  
Attorney at Law